

CHAPTER 207
COUNTY TAX LEVIES
S. F. 37

AN ACT to amend section seven thousand one hundred seventy-one (7171), code, 1935, relative to annual levies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand one hundred seventy-one
2 (7171), Code, 1935, be amended by adding to sub-section two (2)
3 the following:

4 "In all counties where a levy of one and one-half (1½) mills on a
5 dollar of assessed valuation will not produce revenue sufficient to equal
6 the budget requirements against the general county fund of such
7 county, such county for the years 1939 and 1940 only is hereby auth-
8 orized to levy for ordinary county revenue a tax not in excess of three
9 (3) mills on a dollar of assessed valuation, or as much thereof as may
10 be required to meet said budget requirements. Before any such levy
11 is made in excess of one and one-half (1½) mills, a completely item-
12 ized statement of expenditures contemplated by such county shall be
13 submitted to the state comptroller for his approval, and no levy in
14 excess of one and one-half (1½) mills shall be made unless so ap-
15 proved by him, and unless the total tax levy for all county purposes
16 will not exceed the average tax levy for all county purposes for the
17 preceding two years."

18 The provisions of this act shall not be applicable to any county
19 having an assessed valuation of twenty-two million dollars (\$22,000,-
20 000.00) or more.

Approved April 18, 1939.

CHAPTER 208
TAX LEVIES
H. F. 526

AN ACT to amend sections seventy-one hundred seventy-one (7171), seventy-one hundred eighty-one (7181), seventy-one hundred eighty-two (7182), seventy-one hundred eighty-three (7183), seventy-one hundred eighty-three-a two (7183-a2), and seventy-one hundred eighty-three-a three (7183-a3), chapter three hundred forty-five (345), code, 1935, relating to tax levies and certification of taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seventy-one hundred seventy-one (7171), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in lines seven (7) and eight (8)
4 thereof.

1 SEC. 2. Section seventy-one hundred eighty-one (7181), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in lines eight (8) and nine (9) and
4 in lines ten (10) and eleven (11) thereof.

1 SEC. 3. Section seventy-one hundred eighty-two (7182), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in line two (2) thereof.

1 SEC. 4. Section seventy-one hundred eighty-three (7183), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in line two (2) thereof.

1 SEC. 5. Section seventy-one hundred eighty-three-a two (7183-a2),
2 Code, 1935, is hereby amended by changing the words "board of as-
3 sessment and review" to "tax commission" in line three (3) thereof.

1 SEC. 6. Section seventy-one hundred eighty-three-a three (7183-
2 a3), Code, 1935, is hereby amended by changing the words "board of
3 assessment and review" to "tax commission" in line one (1) and two
4 (2) thereof.

Approved April 3, 1939.

CHAPTER 209

LICENSING AND TAXING ITINERANT MERCHANTS

H. F. 155

AN ACT to define, regulate, license, and tax itinerant merchants; to provide for the administration and enforcement of this act by the motor vehicle department of the state and by peace officers and magistrates; to provide for the disposition of the revenues derived from said license fees and taxes; to require itinerant merchants to obtain and carry motor vehicle liability and property damage insurance, and bonds conditioned to pay damages for civil liability incurred and conditioned to pay taxes; to provide for exemptions from this act; to provide criminal penalties and civil liabilities for violation of this act; to provide for restraining by injunction violation of this act; and to provide that this act shall take effect upon publication.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Definition of the included class.
2 (a) When used in this act:
3 (1) "Motor vehicle" shall have the same meaning as when used in
4 any statutes regulating the use and operation of motor vehicles; pro-
5 vided, that in this act the term shall always include as one vehicle a
6 tractor-semitrailer or tractor-trailer combination.
7 (2) "Highway" shall mean any thoroughfare defined by any statute
8 or ordinance as a public highway or street.
9 (3) "Person" shall mean a natural person, firm, partnership, asso-
10 ciation, corporation, trust, trustee, lessee, or receiver, as the context
11 may require, regardless of the gender of the pronoun used in conjunc-
12 tion therewith.
13 (4) "Department" shall mean the motor vehicle department of the
14 state.
15 (5) "Established place of business" shall mean any permanent ware-
16 house, building, or structure, at which a permanent business is carried
17 on throughout the year or usual production or marketing season in
18 good faith, and at which stocks of the property being transported are
19 produced, stored, or kept in quantities reasonably adequate for, and